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INSTRUCTIONS: Please complete this tax organizer as accurately as possible. For those items you are not sure of, insert a question mark. Remember, each \$100 in deductions overlooked may cost you up to \$55 in taxes. As a recommendation, you may want to segregate your receipts and canceled checks according to the following categories at the same time you fill out this questionnaire. It will then be a simple matter to prepare if and when you get audited. **If you do not have sufficient room below, please attach a separate sheet.**

*** This Tax Organizer can ONLY be printed out and filled in by hand***

	<u>Social Security No.</u> <small>(If not on file)</small>	<u>Occupation</u>	<u>Date of Birth</u>	<u>Blind (Y/N)?</u>
TAXPAYER _____	_____	_____	_____	_____
SPOUSE _____	_____	_____	_____	_____
Address (if changed) _____			Zip _____	

Telephone Number(s) and Email Address(es)

Taxpayer Home _____	Work _____	Cell _____
Spouse Home _____	Work _____	Cell _____
Taxpayer Email Addresses _____		
Spouse Email Address _____		

ELECTRONIC OPTIONS (check yes or no for each option)

1. E-File federal and state returns? YES or NO
2. Email to you your copy of the returns? YES or NO
3. Direct Deposit refund(s) to bank account? YES or NO *If first time for account attach a voided check.* If direct deposit to same bank as last year, **CONFIRM** last 4 digits of the bank account _____

For secure upload of files you want to email to me go to RowlandTax.leapfile.net, select Secure Upload, complete the screen including message and Select Files to Send

DOCUMENTS TO SEND (send copies, not originals)

- _____ W-2's from your work
- _____ Unemployment Compensation – Year End 1099-G
- _____ Social Security Earnings (Form SSA-1099)
- _____ 1099-R's for Pension and IRA Distributions
- _____ K-1's from partnerships, S corporations, trusts or estates
- _____ 1099-DIV's for dividends
- _____ Broker recaps of stock transactions (Form 1099 B)
- _____ Business Profit and Loss Statement and if available, year end Balance Sheet
- _____ Closing Statement for purchase, sale or refinance of real estate
- _____ **Form 1099-K showing receipts from Paypal or Venmo (etc)**
- _____ Birth Certificate and Social Security card for each child being claimed as a dependent
- _____ 1098-T for Higher Education Tuition expenses
- _____ 1095-A for Health Insurance purchased through a government exchange You can get from HealthCare.gov if you set up an account on that website
- _____ You and your spouse's driver license
- _____ Last year's return (if you are a new client)

DEPENDENT CHILDREN (circle if not living at home) (circle if you are not the custodial parent)

Name	Date of Birth	Social Security No. (If not on file)	Dependents Other Than Children
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

If you lived apart from your spouse for the last six months of the year, is your child or grandchild living with you (Y/N)?

INTEREST (attach copies of the 1099DIV's for any dividends received)

QUESTIONS

Payor	Amount (\$)
_____	_____
_____	_____
_____	_____

Savings Bond Interest \$ _____ (If not shown
 U.S. Govt. Interest \$ _____ on
 Municipal Bond Interest \$ _____ Form 1099)

OTHER INCOME (i.e. Alimony received (pre 2019 divorces), barter income, debt forgiveness (you owed), gambling/lottery winnings (attach copies if taxes withheld), principal payments from prior year installment sales, tips received, unemployment compensation received (attach copies if taxes withheld)):

FOREIGN INVESTMENT (Form 8938 and FBAR) Do you own or have signature power over a foreign bank account, a foreign investment account, or other than a publically traded stock, an interest in a foreign corporation, foreign partnership or foreign trust which in total were worth more than \$10,000 during the year? **Yes __ or No __?**

GIFT OR INHERITANCE FROM A FOREIGN SOURCE or HAVE A TRANSACTION WITH A FOREIGN TRUST (Form 3520)? If so, describe **Yes __ or No __?**

SALE OF REAL ESTATE Did you sell any real estate during the year? **Yes __ or No __?**

If so, provide me copies of the sale closing statement. If the property sold is other than your primary residence in which you lived in for more than 2 years, also make a list of improvements (including cost) made to the property and provide me copies of the purchase closing statement.

SALE OF STOCKS OR BONDS (provide me a copy of the broker's recap including original cost. *If not available itemize stock transactions below*)

<u>Number of Shares and Name of Stock/Bond</u>	<u>Date Purchased</u>	<u>Date Sold</u>	<u>Total Net Sale Proceeds</u> (less commission) \$ _____	<u>Total Cost</u> (including commission) \$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

<u>RENTAL INCOME</u> Address	Property "A"	Property "B"	Property "C"	Property "D"
Total Rents	\$ _____	\$ _____	\$ _____	\$ _____

<u>RENTAL EXPENSES:</u>	Property "A"	Property "B"	Property "C"	Property "D"
Auto Mileage	_____ mi	_____ mi	_____ mi	_____ mi
Advertising	\$ _____	\$ _____	\$ _____	\$ _____
Insurance	_____	_____	_____	_____
Management Fees	_____	_____	_____	_____
Interest (mortg.)	_____	_____	_____	_____
Interest (other)	_____	_____	_____	_____
Repairs and Maint.**	_____	_____	_____	_____
Improv/Major Purchase(s)	\$ _____	_____	_____	_____
Supplies	_____	_____	_____	_____
Property tax	_____	_____	_____	_____
Utilities	_____	_____	_____	_____
Homeowners Dues	_____	_____	_____	_____
Misc.	_____	_____	_____	_____

** Repairs and Maintenance: Itemize large items if total exceeds \$5,000.

Are you a real estate professional? (ie Development, construction, property management, real estate agent or broker) Y / N

ESTIMATED TAX PAYMENTS

<u>Due date</u>	<u>Date Paid</u>	<u>Federal</u>	<u>Arizona</u>	<u>Other State</u> _____
April 15 th payment	_____	\$ _____	\$ _____	\$ _____
June 15 th payment	_____	\$ _____	\$ _____	\$ _____
September 15 th	_____	\$ _____	\$ _____	\$ _____
January 15, 2023	_____	\$ _____	\$ _____	\$ _____

Any substantial change in your *future* income, withholding or deductions?

If so, describe _____

HOUSEHOLD HELP Babysitting, cleaning, cooking, gardening, etc., totaling in excess of \$2,400 for the year? (Y/N)? _

If so, you may be liable for social security and unemployment taxes.

CHILD OR DISABLED DEPENDENT CARE paid for care of child(ren) under the age of 13 or a dependent who is physically unable to care for him or herself.

<u>To Whom Paid</u>	<u>Social Security No. or Fed ID</u>	<u>Amount Paid</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

SOCIAL SECURITY If you are under age 66 and 4 months and receiving Social Security, did you have business profits or wages in 2022 of more than \$19,560 Y/N? _____

CRYPTO CURRENCY TRANSACTIONS (ie Bitcoin)? Any transactions? Y/N? _____

ENERGY CREDIT Cost of solar electricity system or solar water heater \$ _____
 Energy-efficient exterior windows, doors and skylights, roofs (metal and asphalt)
 and roof products or insulation (Maximum deduction \$300) \$ _____

GIFT TAX RETURN Did you make gifts of more than \$16,000 to any one individual during the year Y/N? _____

IRA, SEP, OR KEOGH CONTRIBUTIONS

2022 contributions made or to be made to: **IRA / Roth IRA / SEP / Keogh Plan** (circle applicable) or enter _____

Client \$ _____ Spouse \$ _____ OR _____ Maximum Allowed (check)

Amounts rolled over in 2022 to a Roth IRA Client \$ _____ Spouse \$ _____
 IRA Distribution? If so, 12-31-22 balance in all IRA Accts. Client \$ _____ Spouse \$ _____

MISCELLANEOUS DEDUCTIONS AND CREDITS (Available even if you do not itemize deductions)

Tuition and fees (1st 4 years of post high school) \$ _____ and books \$ _____
 Other tuition and fees (post high school) \$ _____ and books \$ _____

Student's name _____ and school name _____ Form 1098-T? Y/N

Alimony paid (only for pre 2019 divorces) \$ _____ Paid to _____ Soc Sec No. _____

Teacher supplies \$ _____ Including personal protective equipment for work
 Interest forfeiture on CD \$ _____
 EE Bond interest – educational \$ _____
 Uncollectible loans or worthless securities \$ _____ describe: _____

Gambling losses and mileage to and from gambling establishment(s) \$ _____ (no more than gambling income)
 For each gambling "session" you need to enter into a log book (1) the date and type of each wager, (2) name and location of the gambling establishment, (3) names of person(s) accompanying you, and (4) the amounts you won or loss.

Raw Land or other real estate held for investment (other than a rental property) expenses \$ _____
 _____ (section 266 election to capitalize)

In 2022 did you contribute any money to a 529 College Savings Account. If so how much \$ _____

CONTRIBUTIONS May qualify for an Arizona deduction even if not itemizing deductions)

Checks or cash with receipts (cash donations without receipts are not deductible). A single donation of **\$250** or more also requires a receipt from the charitable organization.

Religious	\$ _____		
United Way	\$ _____		Date Paid
AZ Charitable Org.	\$ _____	Name of Organization	_____
AZ Scholarship Org.	\$ _____	Name of Organization	_____
AZ Public School			
Extracurricular Activities	\$ _____	Name of School	_____
AZ Foster Care Org.	\$ _____	Name of Organization	_____

Total of all *other* contributions with checks and/or receipts \$ _____

Clothing, furniture, etc. in good or better condition (for a valuation guide see <https://satruck.org/Home/DonationValueGuide>)

	Value		Original Cost
Salvation Army	\$ _____	and \$	_____
Goodwill	\$ _____	and \$	_____
_____	\$ _____	and \$	_____

Miles put on your car to help a charitable organization

Miles _____ and Organization _____

Charitable travel costs \$ _____ (ie airfare, hotels, etc)

The Medical, Taxes and Interest items below can be used to itemize deductions but you want to do so only if they along with Contributions (above) total more than the standard deduction which is \$12,950 for a single person and \$25,900 for a married couple.

MEDICAL, DENTAL, AND HOSPITAL EXPENSES (If itemizing, fully deductible on Arizona return For Federal only the portion over 7.5% of your income is deductible)

Obamacare health insurance subsidy received \$ _____ (See Form 1095-A)

Medicare paid out of Social Security checks \$ _____

Medical, Vision, and/or Dental Insurance \$ _____

Nursing Home (LTC) Insurance Premiums \$ _____ (Taxpayer) \$ _____ (Spouse)

Amount paid into HSA * by employer \$ _____ Amount paid into HSA thru payroll \$ _____

* HSA: Health Savings Account Amount paid into HSA outside of work \$ _____

Medical bills paid from the HSA \$ _____ Please get this number from Form 1099-SA to insure the dollar amount matches the IRS computer.

Additional Medical Expenses (do not include bills paid from HSA or otherwise reimbursed):

Travel for medical care _____ miles

Prescription drugs \$ _____

Nutritional supplements your doctor recommends to treat a health condition \$ _____ But no items for general health (ie vitamins)

Medical Lodging \$ _____

Nursing home care costs \$ _____

Total doctor and dental \$ _____

Hospital \$ _____

Lab/x-ray \$ _____

Eyeglasses/contacts/supplies \$ _____

Ambulance \$ _____

Hearing aids/batteries \$ _____

Chiropractor \$ _____

Air conditioning (medically req.) \$ _____

Therapy pool (medically req.) \$ _____

Weight loss program (no food and only if medically required) \$ _____

Other Medical

Medical insurance *reimbursement* on any of the above received by you \$ _____

TAXES PAID BY YOU (If Itemizing)

Vehicle license fees (total paid) \$ _____

Real estate taxes on your home \$ _____ Home Office for business Y/ N _____

Real estate taxes on other property \$ _____ (do not include any rental property shown on page 3)

Sales taxes on major purchases \$ _____ (vehicle, boat, aircraft or home improvement)

Describe _____

Trailer or boat license \$ _____

Foreign tax paid \$ _____ (if not reported on Form 1099)

INTEREST PAID BY YOU (If Itemizing)

	To Whom Paid	Amount
Home – 1 st mortgage	_____	\$ _____
Home – 2nd mortgage (only if used to purchase or improve home or second home)	_____	\$ _____
2 nd Home	_____	\$ _____
Points paid on a new mortgage	_____	\$ _____
Investment loan interest	_____	\$ _____
Interest on student loans	_____	\$ _____

NOTE: EMPLOYEE Business Expenses are no longer deductible. Rather the employee should seek reimbursement from their employer.

HOME OFFICE EXPENSES Only if **primary** administrative office of your business and the office area in your home is **used exclusively** for the home office. **EMPLOYEE USE OF A HOME OFFICE IS NO LONGER DEDUCTIBLE BY AN EMPLOYEE. RATHER AN EMPLOYEE SHOULD SEEK REIMBURSEMENT FROM THEIR EMPLOYER FOR THE OFFICE PORTION OF THE EXPENSES.**

Total home square feet _____ Office square feet _____
 (if the information below is not complete, we will use \$5.00 per square feet of office up to 300 square feet)

Rent \$ _____

Utilities \$ _____

Insurance \$ _____

Repairs \$ _____

Rural Metro \$ _____

Trash \$ _____

HOA Dues \$ _____

BUSINESS (Attach Profit and Loss Statement and Balance Sheet OR Complete Below

Revenue:

Gross Receipts/Sales \$ _____
 Returns and Allowances \$ _____
 Other Income \$ _____ Do not include the PPP loan.

Cost of Goods Sold:

Purchases less personal use \$ _____
 Cost of Labor \$ _____
 Materials and Supplies \$ _____
 Other Costs \$ _____
 Year End Inventory \$ _____

(valued at cost or if less market value)

Expenses:

Accounting and Legal \$ _____
 Advertising \$ _____
 Bad Debts (ie, bounced checks) _____
 Business Meals \$ _____

Bank Charges \$ _____
 Cell Phone \$ _____ X _____ % Business use = \$ _____
 Commissions \$ _____

Computer Expenses \$ _____ X _____ % Business use = \$ _____
 Dues and Subscriptions \$ _____
 Education and Training \$ _____

Employee Benefits \$ _____
 Equipment Rental \$ _____
 Health Ins for Employees \$ _____

Independent Contractors \$ _____
 Insurance - Liability or Casualty _____
 Workers Comp \$ _____

Interest (business) Expense \$ _____
 Internet \$ _____ X _____ % Business use = \$ _____

Laundry and Cleaning \$ _____

Marketing \$ _____

Meeting Expenses \$ _____
 Miscellaneous \$ _____
 Office Expenses \$ _____

Outside Services \$ _____
 Payroll Processing Fees \$ _____
 Pension and Retirement Plan \$ _____

Permits and Fees \$ _____
 Postage and Shipping \$ _____
 Printing \$ _____

Property Taxes \$ _____
 Rents for Premises \$ _____
 Repairs and Maintenance \$ _____

Salaries and Wages (Owners) \$ _____

Salaries and Wages
 (Other Employees) \$ _____

Sales Taxes paid \$ _____
 (only if sales taxes are included in total sales amount above or the amount of sales taxes paid in excess of amounts collected)

Security \$ _____
 Supplies \$ _____

Payroll Taxes \$ _____
 Telephone \$ _____
 Tools \$ _____

Travel \$ _____
 Uniforms \$ _____
 Utilities \$ _____

Waste Removal \$ _____
 Miscellaneous \$ _____

Equipment Purchased _____
 (Itemize including date purchased and cost)

Balance Sheet Accounts (Year End Value) If no balance sheet is attached

Balance in Business Checking and Savings _____

Sales Tax Payable (owed for 2022 but paid in following year) \$ _____

Payroll Tax Payable (owed for 2022 but paid in following year) \$ _____

Loan Balances (Notes Payable, Lines of Credit, Equip Loans, etc) \$ _____

BUSINESS MILEAGE Do you have a mileage log for the business miles (Y/N)? _____ (do not include to and from work) **EMPLOYEE USE OF A VEHICLE FOR WORK IS NO LONGER DEDUCTIBLE BY EMPLOYEE** . Instead get reimbursed by your employer.

Car #1: Total miles _____ and total business miles
 first six months _____
 second half _____

Car #2: Total miles _____ and total business miles
 first six months _____
 second half _____

BUSINESS VEHICLE EXPENSES (optional) (If not completed we will use 58.5 and 62.5 cents per mile)

	Car #1	Car #2
Gas, oil, lubrication \$	_____	\$ _____
Repairs \$	_____	\$ _____
Insurance \$	_____	\$ _____
Tires, supplies, etc. \$	_____	\$ _____
Lease payments \$	_____	\$ _____
Interest on vehicle \$	_____	\$ _____

Cost of new car \$ _____ need even if taking 58.5 and 62.5 cents per mile

Date purchased _____ Year and model _____

As a reminder the **password** to get into the tax returns emailed to you by this office is the first four letters of your last name and the last five numbers of your social security number (no caps and no spaces).

QUESTIONS